

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Xinlei Wang  
DOCKET NO.: 06-00022.001-R-1  
PARCEL NO.: 03-20-20-422-020

The parties of record before the Property Tax Appeal Board are Xinlei Wang, the appellant; and the Champaign County Board of Review.

The subject property consists of an 11,900 square foot parcel improved with a three year-old, two-story style frame and brick dwelling that contains 2,623 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 703 square foot, three-car garage and a full unfinished basement. The subject is located in Champaign, Champaign Township, Champaign County.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a limited grid analysis and photographs of three comparable properties located near the subject in the same subdivision. The comparables consist of two-story style dwellings which appear from the photographs submitted to be of frame and brick, or frame, brick and stone exterior construction. The comparables were reported to be two or three years old, are situated on lots ranging in size from 11,178 to 14,375 square feet and range in living area from 2,600 to 2,700 square feet. The appellant's information indicated the comparables had full or partial basements, one of which was reportedly finished. The appellant's grid did not indicate whether the comparables had central air-conditioning or fireplaces. The photographs depicted the comparables as having three-car garages. The appellant reported the comparables, designated A, B and C, sold between February 2003 and November 2004 for prices of \$260,833 and \$308,075 or \$98.39 and \$114.10 per square foot of living area including land. The appellant's evidence indicated comparables A and C also sold again in May and

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Champaign County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	19,420
IMPR.:	\$	73,320
TOTAL:	\$	92,740

Subject only to the State multiplier as applicable.

December 2006 for prices of \$278,000 and \$307,000 or \$104.87 and \$113.70 per square foot of living area including land. The appellant's comparable 2 had not sold again but was listed for sale for \$299,000 or approximately \$115.00 per square foot of living area including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$86,000 or \$98.37 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$92,740 was disclosed. The subject has an estimated market value of \$278,248 or \$106.08 per square foot of living area including land, as reflected by its assessment and the statutory assessment level of 33.33%.

In support of the subject's estimated market value, the board of review submitted the subject's property record card and property record cards and MLS sales sheets for the same three comparables submitted by the appellant, as well as a grid analysis of the comparables. The board of review also submitted a letter in which it noted the appellant's comparables were adjusted when compared to the subject. The letter indicated the adjusted value range for the comparables was from \$272,200 to \$296,310. This appears to be based on one partial page of what appears to be an appraisal of the subject that was also submitted in the board of review's evidence in support of the subject's assessment. The rest of the appraisal is missing and the partial page is not signed by an appraiser. No explanation of the adjustments was provided. On the grid analysis, the board of review listed the comparables' living area as 2,748 square feet for comparable A, 3,094 square feet for comparable B and 2,777 square feet for comparable C. The property record cards for these properties indicated their living area as 2,706 square feet for comparable A, 2,756 square feet for comparable B and 2,691 square feet for comparable C. Based on the living area as indicated on the property record cards for these properties, comparables A and C sold for \$102.73 and \$114.08 per square foot of living area including land. The board of review used the 2003 sale price of comparable B of \$278,000 or \$100.97 per square foot of living area including land, using 2,756 square feet of living area as indicated on the property record card for this property.

The board of review also submitted a list of 36 sales that occurred in 2005 and 2006 in the subject's neighborhood of Ironwood West. The list included each sale's street name, listing price, selling price, square feet of living area, sale date and other undefined data. The sales occurred between February 2005 and December 2006 for prices ranging from \$256,318 to \$477,000 or from \$118.33 to \$145.97 per square foot of living area including land. The board of review noted that only one

sale was for less than \$278,000 and that property had approximately 900 fewer square feet of living area than the subject.

In rebuttal, the appellant submitted a revised grid of the original three comparables that disclosed additional descriptive information, including revised ages, lot sizes, number of bathrooms, basement finish and that comparable B sold again in June 2007 for \$285,000 or \$103.41 per square foot of living area including land.

The appellant's rebuttal evidence included a grid which indicated the appellant made negative adjustments to the comparables ranging from \$360 to \$17,920 for land size, living area, number of bedrooms, number of bathrooms, basement finish, in-ground sprinkler system, bay windows, granite counter tops and wrap-around porches. Some of these adjustments are also displayed on a copy of the same incomplete appraisal page submitted by the board of review. The appellant did not indicate the basis or source of the adjustments. After he made these adjustments, the comparables had adjusted sales prices ranging from \$245,570 to \$262,195. The appellant's rebuttal evidence also discussed a comparable D, which was described as a three year-old home in the subject's subdivision that sold for \$375,000 in May 2007. No descriptive information for comparable D was provided. The appellant further contended in his rebuttal that comparables A through D had an average assessment to sales ratio of 111.7%. If comparable D is excluded, the average assessment to sales ratio for comparables A, B and C is 107%. The appellant claimed that based on this figure, the subject's market value is \$260,045. Finally, the appellant opined the market value of the subject is \$258,000.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted. The appellant argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant submitted information on three comparable sales located in the subject's neighborhood. The board of review submitted a grid analysis of the same three comparables, as well as a list of 36 sales that occurred in 2005 and 2006 in the subject's subdivision. The Board gave little

weight to the list of 36 sales because no descriptive information, other than living area, was provided for the sales. However, the Board does note all but one of the comparables sold for amounts greater than the subject's estimated market value of \$278,248, as reflected by its assessment. The Board finds both parties gave conflicting living area totals for the comparables designated A, B and C by the appellant. The Board finds the property record cards for these properties, which included floor plan drawings with measurements, indicated comparables A, B and C had living areas of 2,706, 2,756 and 2,691 square feet, respectively. The Board thus finds the best evidence in the record as to the comparables' living area is found on the property record cards. The comparables sold between April 2006 (comparable C) and June 2007 (comparable B) for prices ranging from \$278,000 to \$307,000 or from \$102.73 to \$114.08 per square foot of living area including land, using the living areas from the property record cards. The subject's estimated market value of \$278,248 or \$106.08 per square foot of living area including land, as reflected by its assessment and the statutory assessment level of 33.33%, falls within the range of the appellant's own comparables. The Board gave no weight to the adjusted sales prices of the comparables included in the appellant's rebuttal submission. The appellant supplied no source of the adjustments or indicated that he had any appraisal or assessment experience that might lend credence to his adjustment methodology.

The Board also gave no weight to the appellant's attempted inclusion of comparable D in his rebuttal evidence. The Board further gave no weight to the appellant's assessment to sales ratio data included in his rebuttal evidence, since the basis of the appeal as reflected on the petition was market value based on comparable sales, not assessment inequity. The Board finds section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

Finally, the Board finds section 1910.50(a) of the rules states in part:

Each appeal shall be limited to the grounds listed in the petition filed with the Board.

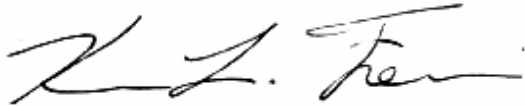
In conclusion, the Board finds the appellant has failed to demonstrate overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as

established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.